



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

26 Liberty 1066 Liberty Elementary

1224 Liberty Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	201,252.24	201,252.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,120.00	7,120.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,330.91	0.00	0.00	5,330.91	0.00	0.00
Totals	213,703.15	208,372.24	0.00	5,330.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	213,703.15					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 1224 Liberty Elem	Indirect/Direct	0.00 / 208,372.24	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	1224 Liberty Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1066 Liberty Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

1236 Chester-Joplin-Inverness El

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,072,392.41	1,072,392.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,745.09	32,745.09	0.00	0.00	0.00	0.00
22XX Educational Media Services	18,215.32	18,215.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,627.10	147,627.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,609.33	47,609.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,997.17	4,873.67	28,123.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	326,053.68	312,669.29	0.00	13,384.39	0.00	0.00
27XX Student Transportation Services	104,913.45	104,913.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,233.02	3,233.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,293.07	29,293.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	57,901.92	0.00	0.00	57,901.92	0.00	0.00
Totals	1,872,981.56	1,773,571.75	28,123.50	71,286.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,872,981.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

1237 Chester-Joplin-Inverness HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	526,685.37	526,685.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,956.26	24,956.26	0.00	0.00	0.00	0.00
22XX Educational Media Services	18,320.89	18,320.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,602.03	155,602.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	19,253.15	19,253.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,085.25	4,873.67	28,211.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	266,327.12	245,233.33	0.00	21,093.79	0.00	0.00
27XX Student Transportation Services	102,742.26	102,742.26	0.00	0.00	0.00	0.00
31XX Food Services	50,517.29	50,517.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,649.61	17,649.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	93,446.06	93,446.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,731.29	0.00	0.00	2,731.29	0.00	0.00
Totals	1,311,316.58	1,259,279.92	28,211.58	23,825.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,311,316.58					

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 1236 Chester-Joplin-Inverness EI	Indirect/Direct	28,123.50 / 1,773,571.75	1.59%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

LE 1237 Chester-Joplin-Inverness HS	Indirect/Direct	28,211.58 / 1,259,279.92	2.24%	
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Line B Preliminary Indirect Cost Rates

LE	2014	2015	2016	2017	2018
1236 Chester-Joplin-Inverness El	0.0181	0.0164	0.0161	0.0161	1.59%
1237 Chester-Joplin-Inverness HS	0.0181	0.0164	0.0161	0.0161	2.24%

Line C Approved Indirect Cost Rates

LE	2014	2015	2016	2017	2018
1236 Chester-Joplin-Inverness El	0.0000	0.0000	0.0000	0.0000	
1237 Chester-Joplin-Inverness HS	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2014	2015	2016	2017	2018
1236 Chester-Joplin-Inverness El	0.0181	0.0164	0.0161	0.0161	
1237 Chester-Joplin-Inverness HS	0.0181	0.0164	0.0161	0.0161	

Line E Five Year Average with 5% Discount

LE	2018	LE Reclaasified Rate
1236 Chester-Joplin-Inverness El	1.57%	
1237 Chester-Joplin-Inverness HS	1.69%	

Line F Average of LE's contained under one School System Code (SS)

2018	SS Reclaasified Rate
1.63%	

1073 Chester-Joplin-Inverness PS

Your Preliminary Rate by School System (SS) is:

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

This same rate is applied to both EL and HS in the same SS

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